

UK Statutory Residence Test: Decision Flowchart

Use this flowchart to work out your UK tax residence status for a single tax year (6 April to 5 April). Work through the tests in order: Automatic Overseas Tests, then Automatic UK Tests, then (if neither applies) the Sufficient Ties Test on page 2. This is a general guide, not a substitute for advice on your own circumstances, see notes on page 2.

START: assess your residence status for the tax year

STEP 1: AUTOMATIC OVERSEAS TESTS (ANY-ONE "YES" → NON-RESIDENT)

1) Not UK resident in any of the previous 3 tax years, and present in the UK for fewer than 46 days this tax year.

NON-RESIDENT

NO TO ALL ↓

2) UK resident in one or more of the previous 3 tax years, and present in the UK for fewer than 16 days this tax year.

NON-RESIDENT

NO TO ALL ↓

3) Work full-time overseas with no significant break, present in the UK fewer than 91 days, and fewer than 31 days spent working 3+ hours in the UK.

NON-RESIDENT

NO TO ALL TESTS ABOVE ↓

STEP 2: AUTOMATIC UK TESTS (ANY-ONE "YES" → RESIDENT)

4) Present in the UK for 183 days or more in the tax year.

RESIDENT

NO TO ALL ↓

5) Your only home is in the UK: available for 91+ consecutive days (30+ falling in the tax year), you're present in it on 30+ days, and any overseas home is used on fewer than 30 days in the year.

RESIDENT

NO TO ALL ↓

6) Work full-time in the UK: a 365-day period (falling partly in the tax year) with more than 75% of your working days (3+ hours) in the UK and no significant break from UK work.

RESIDENT

NO TO ALL TESTS ABOVE ↓

STEP 3: NEITHER SET OF AUTOMATIC TESTS APPLIES

Your status now depends on the **Sufficient Ties Test**: how many UK connecting factors ("ties") you have, weighed against the number of days you spend in the UK. First check whether you were UK resident in any of the previous 3 tax years, this decides which day/tie table applies.

Not resident in any of the previous 3 tax years: "Arriver"

Up to 4 relevant ties can apply (family, accommodation, work, 90-day). The country tie does not apply. See Table A on page 2.

Resident in one or more of the previous 3 tax years: "Leaver"

Up to 5 relevant ties can apply, including the country tie. See Table B on page 2.

UK Statutory Residence Test: Sufficient Ties Test

Only relevant if none of the Automatic Overseas Tests or Automatic UK Tests on page 1 gave you an answer. Count how many of the five ties below apply to you, then use the matching table to find your day-count threshold.

The five UK ties

FAMILY Family tie Your spouse/civil partner (not separated) or minor child is UK resident.	ACCOMMODATION Accommodation tie You have a UK home or other accommodation available for a continuous period of 91+ days in the year, and you spend at least one night there (16+ nights if it's a close relative's home).	WORK Work tie You work in the UK for 40 or more days in the tax year, doing more than 3 hours of work on each of those days.	90-DAY 90-day tie You spent 90 days or more in the UK in at least one of the previous 2 tax years.	COUNTRY Country tie You spent more days in the UK than in any other single country in the tax year. Applies only to "Leavers" (UK resident in 1+ of the previous 3 tax years).
--	---	--	--	--

Table A: "Arrivers" (not UK resident in any of the previous 3 tax years)

Days in the UK this tax year	0–1 ties	2 ties	3 ties	4 ties
Fewer than 46 days	Non-resident	Non-resident	Non-resident	Non-resident
46 – 90 days	Non-resident	Non-resident	Non-resident	Resident
91 – 120 days	Non-resident	Non-resident	Resident	Resident
121 – 182 days	Non-resident	Resident	Resident	Resident
183 days or more	Resident	Resident	Resident	Resident

Table B: "Leavers" (UK resident in one or more of the previous 3 tax years)

Days in the UK this tax year	0 ties	1 tie	2 ties	3 ties	4+ ties
Fewer than 16 days	Non-resident	Non-resident	Non-resident	Non-resident	Non-resident
16 – 45 days	Non-resident	Non-resident	Non-resident	Non-resident	Resident
46 – 90 days	Non-resident	Non-resident	Non-resident	Resident	Resident
91 – 120 days	Non-resident	Non-resident	Resident	Resident	Resident
121 – 182 days	Non-resident	Resident	Resident	Resident	Resident
183 days or more	Resident	Resident	Resident	Resident	Resident

Counting days. A "UK day" is any day you're in the UK at midnight (subject to the deeming rule below). A "working day" is one on which you do more than 3 hours of work.

Deeming rule. If you have 3 or more ties and were UK resident in any of the previous 3 tax years, UK days spent (without being present at midnight) above 30 in the tax year count as UK days for this test.

General guidance only. This flowchart summarises the Statutory Residence Test (Finance Act 2013, Sch. 45) as set out in HMRC's RDR3 guidance, current as of September 2026. It's designed to help you understand the shape of the rules ahead of a conversation with us, it doesn't cover split-year treatment, the temporary non-residence anti-avoidance rules, or every potential case, and it isn't a substitute for advice on your specific circumstances. Please talk to us at Higginson James Limited before relying on a residence position for tax purposes.